



Croton-Harmon Union Free School District
10 Gerstein Street
Croton-on-Hudson, New York 10520
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Denise Harrington-Cohen
Assistant Superintendent for Business

September 30, 2021

U.S. Department of Education

Croton-Harmon UFSD respectfully submits the following corrective action plan for the year ended June 30, 2021.

Name and address of independent public accounting firm: Nugent and Haeussler, PC
101 Bracken Road
Montgomery, NY 12549

Audit period: Year ended June 30, 2021

The finding from the June 30, 2021 schedule of findings and questioned costs is discussed below. The finding is numbered consistently with the number assigned in the schedule.

FINDINGS – FEDERAL AWARD PROGRAMS AUDITS

U.S. DEPARTMENT OF EDUCATION: 2021-001 IDEA – Part B, Section 611 CFDA No. 84.027
IDEA – Part B, Section 619 CFDA No. 84.173

Compliance Finding:

Recommendation: The auditor recommended that the District ensure that the employees working in the grants are timely certifying their actual percent of time and effort that is being spent working in the federal award program. Monthly certifications should be completed if less than 100% of time is being worked in the federal award program or semiannually if 100% of time is being spent.

Action Taken: The District will implement a system of internal controls to ensure that all certifications are completed in accordance with the percentage of time worked (ie. monthly or semiannually) and that they are completed timely. The implementation of this system will occur within 30 days of receiving the auditor's report.

Sincerely yours,

Denise Harrington-Cohen
Assistant Superintendent for Business
Croton-Harmon Union Free School District

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Agenda Item Details

Meeting	Jan 06, 2022 - Business Meeting
Category	4. On-going Business
Subject	4.1 Independent Audit Reports - Nugent & Haeussler, P.C Management and R.S. Abrams Co.
Type	Action
Recommended Action	That the Board of Education accepts the audit reports prepared by Nugent & Haeussler, P.C. and R.S. Abrams Co. with corrective action plans as presented.

1. That the Board of Education accepts the external audit report, prepared by Nugent & Haeussler, P.C. with corrective action plan, on federal awards and extra classroom activity funds, for the year ending June 30, 2021, including reports as presented.
2. That the Board of Education accepts the internal audit report prepared by R.S. Abrams Co., with corrective action plan on the District's internal controls related to the payroll processing, for the period July 1, 2021 through October 31, 2021.
3. That the Board of Education accepts the internal risk assessment prepared by R.S. Abrams Co., with the District's corrective action plan incorporated, for the period ending November 2021 as presented.

[CHUFSD - External Audit Report - June 30 2021 B.pdf \(24,492 KB\)](#)

[Internal Audit - Croton Harmon Payroll Cycle Final 2021.pdf \(524 KB\)](#)

[Risk Assessment FINAL-Corr Act Plan CAP 2021.pdf \(970 KB\)](#)

Motion & Voting

That the Board of Education accepts the audit reports prepared by Nugent & Haeussler, P.C. and R.S. Abrams Co. with corrective action plans as presented.

Motion by Omar Mayyasi, second by Ana Teague.

Final Resolution: Motion Carried

Yes: Iris Bugliosi, Sarah Carrier, Joshua Diamond, Neal Haber, Mary Obermeier, Omar Mayyasi, Ana Teague